## WEST VIRGINIA CODE: §31D-1-152

## §31D-1-152. Number of shareholders.

- (a) For purposes of this chapter, the following, identified as a shareholder in a corporation's current record of shareholders, constitutes one shareholder:
- (1) Three or fewer coowners;
- (2) A corporation, partnership, trust, estate or other entity; or
- (3) The trustees, guardians, custodians or other fiduciaries of a single trust, estate or account.
- (b) For purposes of this chapter, shareholdings registered in substantially similar names constitute one shareholder if it is reasonable to believe that the names represent the same person.